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Book Reviews

CONSTITUTIONAL CONVENTIONS: THEIR NATURE, POWERS AND LIMITATIONS. By Roger Sherman Hoar. Little, Brown and

Company, Boston, Mass., 1917. pp. xiv, 240. \$2.00.

This book was written by Mr. Hoar, former State Senator and Assistant Attorney-General, in his capacity of member of the Commission to Compile Information and Data for the use of the Massachusetts Convention of 1917. It is a thoroughly sound and Its aim is practical, but it is infused with the reliable work. necessary theory and principle of government. It forms an indispensable supplement to the older work of Jameson on "Constitutional Conventions" and to the later work of Dodd on "The Revision and Amendment of State Constitutions." As one could not today go to the semi-classical treatise of Jameson without also consulting Dodd for additional information and for correctives, so one having occasion to consult Dodd must avail himself of the later researches of Mr. Hoar. Not only in information and detail is Hoar supplementary to Jameson and Dodd, it furthermore occupies a field not covered by them. That is to say, it is written from a legal point of view, which is not the case with the older books.

Mr. Hoar says in the preface: "The fact that there is no modern or even ancient accessible work on the nature and powers of constitutional conventions, has led me to attempt to fill the gap with the present book, which represents no preconceived theory, but rather merely an impartial collection of all available law and precedent." We only need say that the "gap" has been very satisfactorily and adequately filled.

W. C. J.

INHERITANCE TAXATION. By Lafayette B. Gleason and Alexander-Otis. Matthew Bender & Company, Albany, N. Y., 1917. pp. lviii, 836. \$7.50.

This work is not a learned exploration into the sources and nature of law. It is hot from the conflict in the courts and legislatures of today, a five o'clock edition. In 1919 there will be so much amendment and so many new decisions that a later edition will doubtless be required. The rapidity with which much of the work must necessarily have been done accounts for the few minor blemishes. The authors are practical men engaged in the enforcement of the New York law and are full of their subject. The law is a development of the last few years and the decisions based almost entirely on statute. The book has been written to supply a present need and it accomplishes its object well. The principles are stated, most of the decisions are given, and appropriate comments made. But the book has a